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THE FINANCING OF EDUCATION IN PUBLIC ELEMENTARY SCHOOL HUMBANG HASUNDUTAN DISTRICTS

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Abstract

The purpose of this study is to describe the financing of education at public Elementary School Sipituhuta, Humbang Hasundutan district in the academic year 2017/2018. This research is a descriptive research. The informant is Ms. Erna Pasaribu as the operator of primary school 173416 Sipituhuta. Data collection methods interviewing informant directly and documentation. The result showed: 1) describing the financing of education at public Elementary School Sipituhuta in the academic year 2017/2018 comes from BOS Center, BOS Province/BOSDA. The operational cost regencymount Rp. 83.300,00 while financing investment cost regencymount Rp.1,590,000,000. 2) Personal expenses incurred by parents are quite low yearly, and Investment costs consist of the cost of facilities and infrastructure, and labor.

Keywords: *Education Financing, Elementary School*



A. Introduction

In the national education goals according to Law No. 20 of 2003 concerning the national education system states: national education functions to develop capabilities and shape dignified national character and civilization in order to educate the life of the nation. Aiming to develop the potential of students to become human beings who believe and devote to God the Almighty, have a noble character, have good knowledge, are capable, creative, independent and become citizens who are democratic and responsible. Whereas Law no. 20 of 2003 concerning the national education system article 5 paragraph (1) states that "Every citizen has the same right to obtain quality education", and article 11 paragraph (1) states "The government and regional government must provide services and facilities and guarantee the implementation of education quality for every citizen without discrimination".

Implementation of Regional Autonomy Policy based on Law No. 22 of 1999 and Law No. 32 of 2004, which is to decide a decision and / or policy independently where the authority that used to be in the center has now been handed over to the regions in this case the provinces and districts / cities. The granting of this autonomy is intended to further empower the region and empower the community so that it is more flexible in regulating and implementing its authority on its own initiative. The provision of broad and responsible autonomy is carried out based on the principles of democracy, community participation, equity, justice, and attention to the potential and diversity of the region, with a central point of autonomy at the level closest to the people, namely districts and cities. The essential thing about regional autonomy is the greater regional responsibility to take care of all the problems covered in community development in the region, including the education sector (Jalal and Supriadi, 2001: xxxii). By providing a large opportunity to the district/city government in providing basic and secondary services to the community.

The large authority possessed by the regions with the regional autonomy law will of course only be beneficial if it is followed by the capacity of the district / city government to make accurate policies



directed at improving the input and learning process. Efforts to make policies that are accurate in the field of education, one of which will be very dependent on the availability of valid information about various education issues faced by the district / city. With this valid information the policy makers will be able to formulate the main issues that must be solved from the input and learning aspects, in an effort to improve the quality of education. After the substance of the problem can be identified and formulated clearly then the policy makers in the region will be able to make appropriate policies to solve the problem.

The cost of education according to Suhardan (2012: 22) is the total cost incurred both by individual students, families who send their children to school, individual community members, community groups and government issued for the smooth running of education. Whereas according to Matin (2014: 4) states that, education funding is basically a process of allocating resources to activities or programs implementing operational education or in the teaching and learning process in the classroom. Mulyono (2010:155) states that the cost of education is not only in the form of money, but also in the form of opportunity costs which are often called forgone income, namely the potential income for a student while he is attending a class or completing a study. The same thing was expressed by E. Mulyasa (2011: 168) who stated that education funds are not always synonymous with money (red cost), but all the sacrifices that are given for each activity in order to achieve the objectives of education.

Based on the theories above, it can be concluded that education funding is a process of spending in the form of money or sacrifice in order to carry out all activities of the education implementation program. Wijaya (2012: 119) states that "education costs are the basic price or minimum price of education services imposed on certain educational service products.

According to Mulyasa (2004: 48), routine costs are costs that are directly incurred from year to year, such as employee salaries (teachers and non-teachers), as well as operating costs, building maintenance costs, facilities and teaching tools (items run out use). While the cost of



development is for example the cost of buying or developing land, building construction, repairing or rehabilitating buildings, adding furniture, and other costs or expenses for items that are not used up. Fattah (2000) adds that costs in education include direct costs and indirect costs. Direct costs consist of costs incurred for the purposes of implementing teaching and student learning activities such as purchasing learning tools, providing learning facilities, transportation costs, teachers' salaries, both issued by the government, parents and students themselves. Whereas indirect costs in the form of lost profits in the form of lost opportunity costs are sacrificed by students during learning, for example: student pocket money, purchasing school equipment (pens, bags, notebooks, etc).

At the provincial and district / city levels, the budget for the education sector mostly comes from funds derived from the central government coupled with Regional Original Revenues (PAD) as outlined in the Regional Budget Plan (RAPBD). In the current era of regional autonomy, most of the funds in the provincial and district / city RAPBD are obtained from the center which is distributed in the form of a package called the General Allocation Fund (DAU) and in part added with the Special Allocation Fund (DAK).

Based on the description of the problems that have been raised, the researcher feels interested in conducting research on the financing of education at SD Negeri 173416 Sipituhuta.

At the school level (education unit), the cost of education is derived from central government subsidies, local government, student contributions, and community contributions, insofar as it is recorded in the school income and expenditure budget, the majority of education costs at the school level come from the central government, while at school The country comes from the central government, while the private schools are from students or foundations. The size of the cost of education, especially at the level of the education unit, relates to various indicators of educational quality such as the participation rate of dropout rates, and



class stay, and student achievement (Ditjen PUOD, 1993; Trisnawati, et al, 2001; Supriadi, 2002).

B. Method

In this study the researcher used descriptive qualitative research, which in examining the problems raised by the researcher tried to collect actual information from existing symptoms. In this study the author took the location at Public elementary school 173416 which located in Jalan Sipituhuta, Pollung sub-district, Humbang Hasundutan district. The research subject was Erna Pasaribu as the school operator. In this research the technique of collecting data by interviewing informants directly and survey instruments for education financing, in the form of entries filled in by the school (headmaster or representative).

The technique of analyzing qualitative data is analyzed by qualitative techniques where reduction and classification are carried out to obtain meaningful conclusions, both verification of empirical conditions, and to produce appropriate, relevant, and possibly implemented recommendations.

C. Research Finding

Public Elementary School No. 173416 Sipituhuta is one of the primary schools in Humbang Hasundutan district with an area of 11,000 m² which is located on Jalan Sipituhuta in Pollung sub-district, Humbang Hasundutan district. Based on the results of data collection which used the method of direct interview by researchers to Ms. Erna Pasaribu A.md as the operator of the school who knew the aspects of funding education in the school. The operational costs in public elementary school 173416 Sipituhuta include costs: (a) Welfare of Educators and Education Personnel, (b) Professional/Training Improvement, (c) Implementation of CBC, (d) assessment, (e) maintenance and replacement, (e) power and services (f) Student Affairs, (g) Supervision and investment costs at public elementary school 173416 Sipituhuta include: (a) Infrastructure, (b) Power.



As a public school, the 173416 Sipituhuta is not permitted to levy any fees on parents of students related to fulfilling school operational needs. This is as stipulated in Law Number 20 of 2003 concerning the National Education System and Minister of Education and Culture Regulation Number 44 of 2012 concerned fees and education costs in the basic unit. Article 9 Paragraph 1 of the Minister of Education and Culture Regulation Number 44 of 2012 concerning Education Fees and Contribution in the Basic Unit states that basic education units organized by the Government, and / or local governments are prohibited from collecting education unit fees.

Based on education funding, the operational costs of Public elementary school 173416 Sipituhuta allocated funds for the welfare of educators and education staff in the amount of IDR 800,000; Professional/training increase of IDR 6,000,000; Implementation of CBC of IDR 44,000,000; Assessment of IDR 3,000,000; Maintenance and replacement of IDR 34,500,000; Power and Services of IDR 450,000; and Student Affairs of IDR 7,400,000 per / month.

The school allocates the largest amount of funds in the implementation of teaching and learning activities IDR 44,000,000; Teaching and learning activities are the core and implementation of the curriculum. The quality of education quality or the quality of graduates is influenced by the quality of teaching and learning activities. If the quality of graduation is good, it can be produced, both the quality of teaching and learning activities is also good: or vice versa, if the quality of teaching and learning activities is good, then the quality of graduates will also be good. Education funding for investment costs at Sipituhuta 173416 Public Elementary School includes: (a) Infrastructure of IDR 1,590,000,000;

From the results of the study the researchers concluded that the operational costs at public elementary school 173416 Sipituhuta amounted to IDR 83,300,000. Investment financing costs are huge with an amount of IDR 1,590,000,000. The considerable cost of BIS is allocated for infrastructure facilities in the form of costs for the construction of new



classrooms, the cost for the construction of the Library room, the costs for the construction of the Language Laboratory.

D. Discussion

School as one of the places for formal teaching and learning activities certainly wants to provide good and quality education, as well as public elementary school 173416 Sipituhuta. Education funds are financial resources provided to organize and manage education. Education funds are needed to finance school operations starting from the Well-Being of Educators and Education, (b) Professional/Education and Training Improvement, (c) Implementation of CBC, (d) assessment, (e) maintenance and replacement, (e) power and services (f) Student affairs, (g) Supervision and education management activities to improve or add to school facilities. The amount of funds received per school depends on the source of funds. Educational funding sources are those who provide subsidies and donations to educational institutions. BOS (School Operational Assistance) is the main source of funds added by BOS from the regional government.

Operational costs at the state elementary school 173416 Sipituhuta with the amount of IDR 83,300,000. When calculated the unit cost for each child reaches IDR 276,000 per child per year. And the personal costs incurred by parents for their children's education are categorized as low. The low cost incurred by parents because the public elementary school 17416 Sipituhuta is not permitted to levy any fees on parents of students based on government regulations.

School investment costs (BIS) are costs incurred for components of infrastructure, procurement of labor and other components carried out in more than one year. Investment costs consist of the cost of facilities and infrastructure, and labor. The cost of facilities and infrastructure consists of costs for land, buildings, books, and learning tools.

Education financing investment costs are very high with IDR 1,590,000,000. The enormous cost of BIS is allocated for infrastructure facilities in the form of costs for the construction of new classrooms, the



cost for the construction of the Library room, the costs for the construction of the Language Laboratory. Investment costs are costs incurred in more than one year. This means that these costs are incurred in more than one year, maybe two years, five years, or even ten years.

E. Conclusion

Based on the results of the research and discussion, a conclusion can be drawn that the personal costs incurred by the parents of public elementary schools number 173416 are quite low per year, and the investment costs consist of the costs of facilities and infrastructure. The cost of facilities and infrastructure consists of costs for land, buildings, books, and learning tools. Fulfilling the operational and investment costs of public elementary school number 173416 is currently borne by the central government through the central BOS program, borne by the provincial government through the provincial BOS program, and the district / city through accompanying BOS.

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